

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0100 Personnel Costs**

A major object that includes all payroll expenditures and adjustments for employee compensation.

40 Accrued Compensated Absence Expense

For Comptroller Office use only. Records compensated absence expense for CAFR reporting.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0300 Travel, In-State, and Per Diem**

A major object that captures the cost of in-state travel and per diem for persons traveling in the service of the State. In-state travel includes overnight and non-overnight, contract travel, professional services contract travel as well as allowances or actual in-state travel. Per diem includes both in-state and out-of-state per diem.

90 STAARS Contracts Conversion

Comptroller use only for STAARS conversion.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0400 Travel, Out-Of-State**

A major object that captures the actual and necessary cost of out-of-state travel expenses for persons traveling in the service of the State. Excludes non-overnight subsistence which should be coded to 0300 49 or 0300 50.

90 STAARS Contracts Conversion

Comptroller use only for STAARS conversion.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0500 Repairs And Maintenance**

A major object covering repairs and maintenance services (parts and/or labor) for non-transportation items. These costs allow the continued use of the item by restoring it to its previous condition as opposed to betterments, additions, or complete replacements. Complete replacement of an item should be coded to objects 0900, 1200, 1300, or 1400 as appropriate. See 1300 90 and 1400 90 for betterments and additions. See 1000 04 for transportation equipment repairs and maintenance.

02 Buildings/Permanent Equipment/Grounds

Repairing and maintaining buildings and related permanent equipment.

26 Leased Property

Repairs and maintenance to leased property.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0600 Rentals And Leases**

A major object which represents rentals and leases (both operating and capital) in the following categories. Note that sub-objects 01 - 13 are for rentals or operating leases. Capital lease payments should be coded to sub-objects 63 through 95 as appropriate. Only amounts for items covered in the rental agreement should be coded to 0600.

20 Parking

Rental of parking spaces not associated with the lease of building space. Not to be used for parking while in travel status.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***0700 Utilities And Communication**

A major object that represents the cost of utilities and communication services.

02 Water, Sewage, Garbage & Waste

Utility charges for water, sewage, garbage, and waste collection when provided by a utility company.

03 Gas

Propane gas, LP gas, butane gas, natural gas, etc., used for non-transportation purposes.

04 Fuel Oil

The cost of any type of liquid fuel used for non-transportation purposes. Common examples are fuel oil for heating, diesel and gasoline for generating electricity.

05 Coal

The cost of any type of solid fuel purchased for non-transportation purposes. Common examples are coal and wood products used for heating.

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*Expenditure Objects and Sub-Objects Changed in Last Six Months***0800 Services**

A major object that indicates the cost of operational and professional services provided for the State.

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*Expenditure Objects and Sub-Objects Changed in Last Six Months***0900 Supplies, Materials, And Operating Expenses**

A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies include equipment type items that do not meet the \$500 threshold for recording in objects 1300 and 1400, or items that do not meet the thresholds for recording in object 1200.. Items deemed sensitive by the State Auditor (weapons, computers, notebooks, netbooks, and servers) are coded to 1400 even if they cost less than \$500.

18 Supplies, Materials & Operating Expenses For Persons In State Care

The cost of purchasing food, wearing apparel, student services, toilet articles, and all other miscellaneous expenses for persons in the care of the State or institutionalized in State custody.

36 Accreditation and Certification Fees

Fees paid for professional accreditation and certifications.

38 Signs

The purchase of non-inventoried, non-capitalized signs. Repairs to existing signs should be coded to 0500. Mobile or portable signs inventoried by the State Auditor should be coded to 1400. Very large signs or monuments on the grounds of state occupied property costing more than \$5,000 should be coded to 1200 09.

54 Services Purchased For Resale

The cost of services purchased for resale, typically by an internal service fund.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***1100 Grants And Benefits**

A major object category to capture the payment of grants, benefits, and related expenditures.

43 Client Services and Supplies

Payments under rehabilitation and disability programs paid to vendors for services and supplies provided directly to individual clients or paid to clients seeking services from vendors.

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*Expenditure Objects and Sub-Objects Changed in Last Six Months***1200 Capital Outlay**

A major object capturing expenditures that result in the acquisition by the State of capital assets in the form of real property, intangible property, software, and/or improvements or alterations to such capital assets. Expenditures for property which will not be owned by the State should be coded to 1100 as grants. See 1300 for Transportation Equipment and 1400 for Other Equipment.

09 Improvements Other Than Buildings

Improvements, other than buildings, that are depreciable and add value to the land (e.g. fences, massive signs, retaining walls, sidewalks, pavements, gutters, and docks). Permanent improvements that are inexhaustible (e.g., grading, pond construction) and are therefore not depreciable should be coded to 1200 01 Land.

26 Leasehold Improvements

Capital improvements to real estate that is being leased. Includes permanently installed equipment such as heating and cooling systems, fans, and security systems.

90 STAARS Contracts Conversion

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*Expenditure Objects and Sub-Objects Changed in Last Six Months***1300 Transportation Equipment Purchases**

A major object for the cost of purchasing all types of transportation equipment and accessories. Transportation equipment is defined as vehicles, boats (water vessels), aircraft and other self-propelled equipment that can be ridden and is operated by a driver. Equipment purchased under this object should cost at least \$500 for each asset separately identified and inventoried, except those coded to 1300 10 which may be less than or more than \$500. All normal and reasonable expenditures necessary to get the asset in place and ready to use should also be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

10 Transportation Equipment Accessories

Durable items used with transportation equipment. Examples include trailer hitches, tool boxes, bed covers, docking hooks for boats, winches, and trunk organizers. Items coded to this sub-object may be any cost but those equal to or over \$500 must have an Auditor property number in the description field.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***1400 Other Equipment Purchases**

This major object captures all equipment item purchases in excess of \$500 except those related to transportation (see major object 1300) (all weapons, computers, notebooks, netbooks, and servers are included regardless of price). All normal and reasonable expenditures necessary to get the asset in place and ready to use should be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

23 Equipment For Institutionalized

Purchases of equipment for the use of persons in the care of the State or institutionalized in State custody.

*Expenditure Objects and Sub-Objects Changed in Last Six Months***1600 Miscellaneous**

A major object established to account for operating transfers, distributions of State revenue, and expenses not otherwise classified in the preceding major objects.

08 Capital Assets Transferred from Proprietary Funds

Transfer of capital asset from a proprietary fund.

80 Special Items

CAFR use only by the State Comptroller.